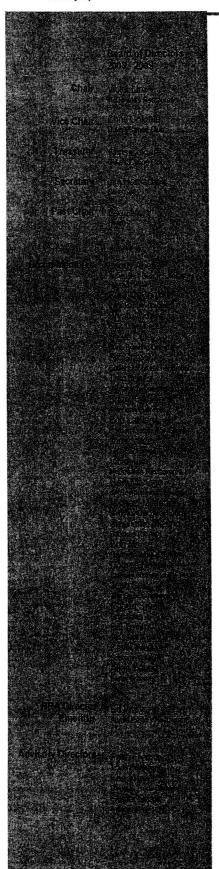


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Hawaii Restaurant Association

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January 29, 2009

LATE TESTIMONY

Rep. Ryan I. Yamane, Chair Committee on Health House of Representatives State Capitol Rm. 419 Honolulu, Hawaii 96813

Dear Chair Yamane,

The Hawaii Restaurant Association stands in opposition to HB 438 assessing a surcharge on all soft drinks sold in Hawaii.

Seventy percent (70%) of Americans oppose this tax as is proposed in New York according to the latest Rasmussen Reports dated January 27, 2009.

This bill is an excuse to tax the consumer in light of state revenue shortfalls because not everyone that drinks the non diet soft drinks is obese.

The administrative process as proposed will also impose tremendous hardship on the businesses that sell soft drinks. Many of the Point of Sales systems might not be able to accommodate this tax.

Tackling the obesity and diabetes are noble causes but we don't believe this is the right approach.

Thank you very much for giving us the opportunity to share our opinion and please feel free to call on us if we can offer further comments.

Sincerely,

Victor Lim Chairman